

Ordinance No. _____

AN ORDINANCE ESTABLISHING A HOTEL OPERATOR'S OCCUPATION TAX

WHEREAS, the corporate authorities of any County are authorized by 55 ILCS 5/5-1030 to impose a tax upon all persons engaged in the County in the business of renting, leasing or letting rooms in a hotel as defined by statute; and

WHEREAS, the Illinois Statutes allow said amounts to be collected for the purpose of promoting tourism, conventions, expositions, theatrical, sports, and cultural activities within Macoupin County or otherwise to attract non-resident overnight visitors to the County;

WHEREAS, the corporate authorities deem it in the best interest of the County that such a tax be imposed in order to promote the aforesaid endeavors;

NOW THEREFORE, BE IT ORDAINED BY THE CORPORATE AUTHORITIES OF MACOUPIN COUNTY, ILLINOIS, AS FOLLOWS:

That a hotel operator's occupation tax is hereby imposed pursuant to said statutes at a rate of five percent (5%) of the gross rental receipts from such renting, leasing, or letting, excluding, however, from said gross rental receipts, the proceeds of such renting, leasing, or letting to permanent residents of said hotel.

For purposes of this Ordinance the term "hotel" shall be as defined in 35 ILCS 145/2 (1) meaning any building or buildings in which the public may, for a consideration, obtain living quarters, sleeping or housekeeping accommodations. The term shall also include inns, motels, tourists homes or courts, lodging houses, rooming houses, and apartment houses. All other terms contained in this Ordinance shall also be controlled by the definitions in 35 ILCS 145/2.

The Macoupin County Clerk is hereby authorized to administer and enforce the tax and the collection thereof and to take all other necessary or reasonable and practical measures for the effective administration of said tax.

The Hotel Operator's Occupation Tax shall be effective upon passage of this ordinance.

VOTING AYE _____

VOTING NAY _____

PASSED THIS _____ day of _____, 2005